ORDINANCE NO. 86-02

AN ORDINANCE IMPOSING A COUNTY WHEEL TAX AND PROVIDING FOR THE ADMINISTRATION AND COLLECTION THEREOF

WHEREAS, pursuant ot SDCL, Chapter 32-5A, Brookings County has the authority to impose a wheel tax on all motor vehicles, as defined in SDCL 32-3-1, registered in the County; and

WHEREAS, it appears that the County as well as the Municipalities and Townships located within the County will need additional funds for highway and bridge maintenance and construction; and

WHEREAS, it appears that the most equitable manner to raise such funds is through a wheel tax; and

WHEREAS, the Board of County Commissioners of Brookings County, South Dakota, deems it necessary, for the purpose of promoting the health, safety and general welfare of the County, to impose a wheel tax on all vehicles registered in the County;

THEREFORE BE IT ORDAINED BY BROOKINGS COUNTY that a county wheel tax is hereby imposed upon all motor vehicles as defined by SDCL 32-3-1 registered in the County at the rate of Two and no/100ths (\$ 2.00) Dollars per vehicle wheel. Such wheel tax shall be the same for all types of motor vehicles and the total wheel tax shall not exceed Eight and no/100ths (\$ 8.00) Dollars, per vehicle. Such wheel tax shall be administered and collected by the County, and the proceeds from such wheel tax shall be retained by the County, deposited in a special highway fund, and the revenue shall be used only for highway and bridge maintenance and construction. The Board of County Commissioners shall, by resolution, establish a means of distributing the revenue generated by such wheel tax among the county and the municipalities and townships located within the County. This Ordinance shall become effective January 1, 1987.

Adopted this 19th day of August, 1986.

First Reading: August 5th 1986

Second Reading: August 12th, 1986

Passed and Approved:

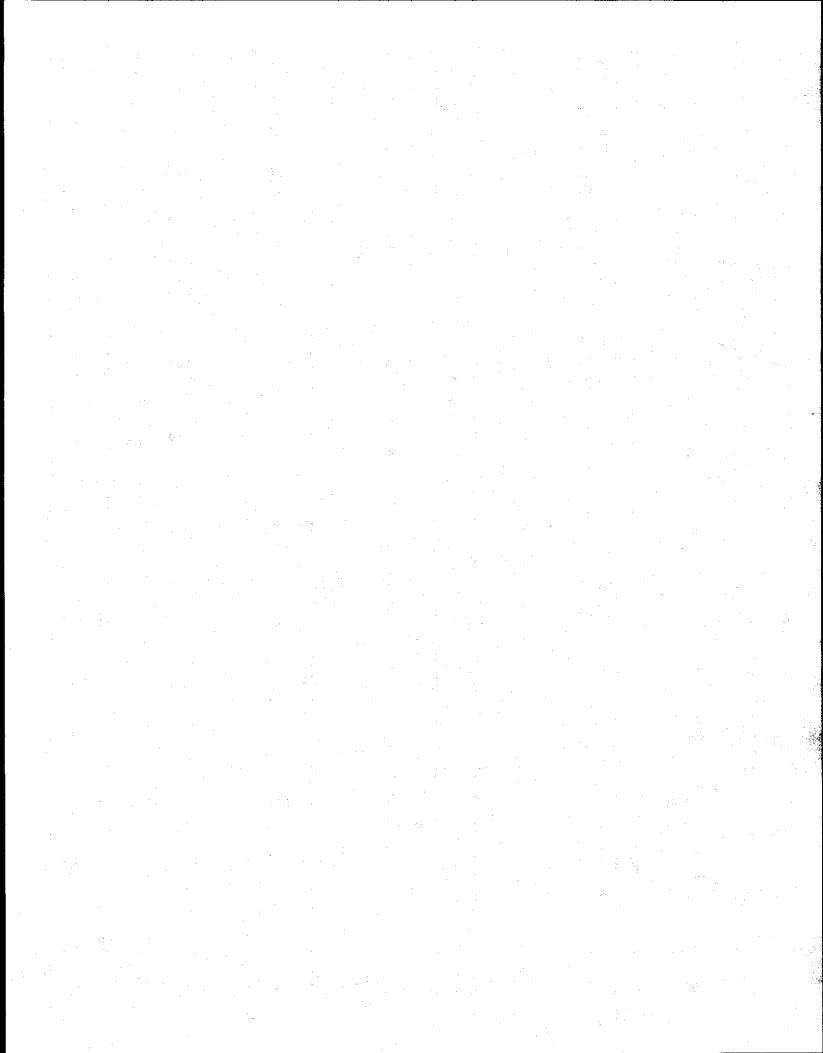
Chairman, Brookings/County Board of County Commissioners

ATTEST:

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Board of County Commissioners

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